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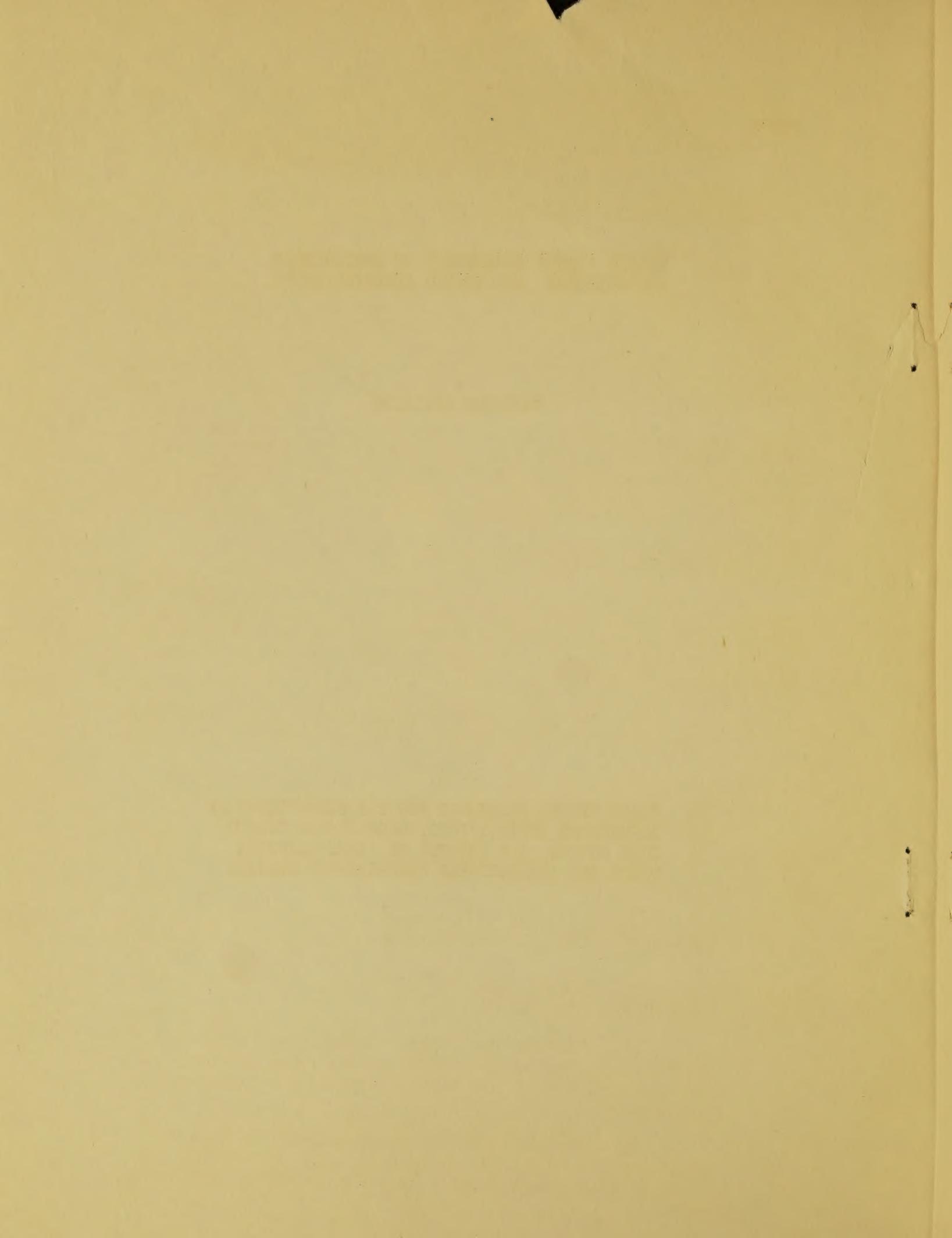
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UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION

SOUTHERN DIVISION



STATE OFFICE PROCEDURE FOR THE DISPOSITION OF  
ADJUSTMENT APPLICATIONS, UNDELIVERED CHECKS,  
LOST CHECKS, AND REFUNDS OF GRANT PAYMENTS  
UNDER THE AGRICULTURAL CONSERVATION PROGRAM



SECTION I. GENERAL NATURE OF THE DUTIES, FUNCTIONS, AND  
RESPONSIBILITIES OF THE CLEARANCE UNIT

A. DESIGNATION OF A CLEARANCE UNIT

1. There should be established a Clearance Unit, in keeping with the requirements of each State Office, to examine Applications for Payment pursuant to the Agricultural Conservation Program (hereinafter referred to as applications) and related documents in cases where questions have arisen with respect to payments issued thereunder and to maintain any records which may be necessary in connection therewith. The Clearance Unit shall consist of the Remittance Clerk designated below and as many additional clerks as are required.

2. The procedure contained herein and in connection with SRC-1, "County Office Procedure for the Disposition of Undelivered or Lost Checks and the Presentation of Adjustment Applications Pertaining to Payments under the 1936 Agricultural Conservation Program", should be followed by the Clearance Unit.

B. DESIGNATION OF A REMITTANCE CLERK

1. An employee, who may be bonded, at the discretion of the State Office, for the faithful performance of his duties (hereinafter referred to as Remittance Clerk) should be designated in each State Office to perform, or to supervise the performance of, the following functions:

(a) Receive all remittances (see section II, part A, paragraph 1; and section III, part A, paragraph 1).

(b) Receipt for remittances received (see section II, part A, paragraph 3, and part B, paragraph 5; section III, part A, paragraph 5; and section IV, part A).

(c) Examine remittances for deposit (see section III, part A, paragraph 3).

(d) Assign receipt numbers for remittances other than Treasury checks (see section III, part A, paragraph 4).

(e) Endorse checks, drafts, etc., for deposit (see section III, part B).

(f) Schedule remittances in the form of checks, drafts, and money orders for collection (see section III, part A, paragraph 7; and section VI) and Treasury checks for cancelation (see section V).

(g) Prepare vouchers and schedules for the subsequent payment of amounts determined to be deliverable (see section VII and subsequent sections relating to individual cases).

(h) Keep records of the number of and amounts of remittances received and amounts disbursed and transferred in accordance with the procedure contained herein (see section I, part E) and in SRC-1.

C. NOTICE TO STATISTICAL AND REPORTING UNIT OF UNDELIVERED CHECK OR ADJUSTMENT APPLICATION OR REFUND

1. The Statistical and Reporting Unit, should furnish immediately to the Remittance Clerk the State and county code number, the application serial number, the name of the applicant, and the administrative number of Form ACP-13B (or 13C), "Public Voucher for Agricultural Conservation Payments - Continuation Sheet", on which the payment in question is listed when any Treasury check is returned or any check, draft, or money order is received or any claim for an increased payment is made in connection with an application.

2. The Remittance Clerk shall circle the amounts for the claimant (applicant) on the "paid copy" of Form ACP-13B (or 13C) and insert in explanation thereof the words "Final or Other Payments to be Calculated and Scheduled by Clearance Unit".

3. After the entry mentioned in paragraph 2 above has been made, the Clearance Unit shall examine, calculate, or schedule any further payment to the claimant.

D. PROCEDURE TO BE FOLLOWED BY REMITTANCE CLERK IN KEEPING RECORDS

1. The Remittance Clerk will keep a pending file (see section II, part C, paragraph 1) and a closed file (see section II, part C, paragraph 3) for the original Treasury Forms No. 1664 and a file for the copies of Treasury Forms No. M-66 (see section II, part C, paragraph 4).

2. Any correspondence, documents, or other evidence relative to the return of any Treasury checks or the receipt of other remittances will be assembled by the Remittance Clerk in folders designated by the State and county code numbers and application serial number (hereinafter referred to as case file) and must remain in his possession until examination thereof is made with a view toward settlement. The related Reports of Performance and Computation Schedules should be withdrawn and received for by the Remittance Clerk and placed in the case file.

3. The Remittance Clerk should keep one copy of each Standard Form No. 1044, Revised, (see sections V and VI) and arrange separate files therefor with regard to

(a) schedules of canceled checks;

(b) schedules of collections to the credit of the regular appropriation account; and

(c) schedules of collections to the credit of the special deposits account.

Standard Forms No. 1044, Revised, in the file series outlined in (a), (b), and (c), above should be filed numerically by schedule numbers in separate folders by the month and year in which the Standard Forms No. 1044, Revised, were stamped as received by the Disbursing Office. The folders for each month should be filed in chronological order.

4. The Remittance Clerk should keep one copy of each Form ACP-28 (see section IV) filed numerically by county code and application serial numbers.

5. The Remittance Clerk shall keep one copy of Form ACP-13B (or 13C whenever required), Form ACP-14, "Public Voucher for Agricultural Conservation Payments", and Standard Form No. 1064, "Schedule of Disbursements", prepared with respect to any additional payment under an application previously approved (see sections relating to individual cases) filed numerically.

6. The Remittance Clerk should keep one copy of Standard Form No. 1045, "Summary of Collections", (see part E below) in the folder of Standard Forms No. 1044, Revised, for the month and year covered thereby (see paragraph 3 above).

7. The Remittance Clerk should keep one copy of Standard Form No. 1046, Revised, "Schedule of Transfers - Special Deposits", (see section VII, parts A and B) filed by schedule numbers.

8. The Remittance Clerk should keep one copy of Standard Form No. 1048, "Public Voucher for Refunds - Memorandum", (see section VII, part B) filed by State Office serial numbers.

E. PREPARATION OF A MONTHLY REPORT BY THE REMITTANCE CLERK

1. If any remittances have been forwarded to the Regional Disbursing Office during the month, the Remittance Clerk will receive from the Regional Disbursing Office an original and five copies of Standard Form No. 1045. The Remittance Clerk, the State Accountant, and the Officer in Charge (who shall be, for the purposes of this procedure, the Certifying Officer) should:

(a) compare the Standard Forms No. 1045, within the day received with their records to verify the fact that the records of the two offices are in agreement;

(b) the Officer in Charge should sign the original and five copies inserting his title and the date of the signature;

(c) return the original and one copy to the Disbursing Office;

(d) forward one copy to the Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C., and one copy to the Office of the Budget and Finance, Department of Agriculture, Washington, D. C.; and

(e) retain one copy in the files of the State Accountant and one copy in the folder containing the schedules of collections covered thereby (see part D, paragraphs 3 and 6, above).

2. After the completion of the operations required in paragraph 1 above, the Remittance Clerk should prepare a monthly statement of the work done by the Clearance Unit, setting forth the number of and amounts of collections, transfers, and returned Treasury checks and the cases settled and on hand. The report should be initialed by the State Accountant and submitted by the Officer in Charge to the Director of the Southern Division.

F. NON-RECEIPT, LOSS OR DESTRUCTION OF TREASURY CHECK

1. When the State Office is notified that a Treasury check has been lost, stolen or destroyed, the person giving such information should be advised that the case is being referred to the Regional Disbursing Office for appropriate action and that future inquiries should be directed to that office. The correspondence received in connection therewith should be forwarded immediately to the Disbursing Office (see SRC-1, section IX).

SECTION II - GENERAL PROCEDURE TO BE FOLLOWED WHERE TREASURY CHECK IS NOT DELIVERED

A. RETURNED TO STATE OFFICE

1. Every check which has been issued, in connection with any application, which could not be delivered to the payee and which was returned to the State Office rather than directly to the Regional Disbursing Office from which issued (hereinafter referred to as Disbursing Office) should be transmitted within the day received to the Disbursing Office accompanied by a separate letter to be prepared by the Remittance Clerk.

2. The letter which accompanies the returned Treasury check to the Disbursing Office should set forth the number of the check, payee named in the check, amount for which the check was drawn, and date of the check and the serial number of the application under which the return check was made. If the reason for the return of the check is known at the time the check is received, the reason should be stated in the letter.

3. Form ACP-28, "Official Receipt", and Form ACP-28A, "Notice to Remitter", should be prepared and distributed by the Remittance Clerk (see section IV) immediately after a check has been received.

B. NOTICE TO STATE OFFICE FROM DISBURSING OFFICE

1. An original and one copy of Treasury Form No. 1664, "Memorandum of Returned Check", will be forwarded to the State Office when a Treasury check is returned to the Disbursing Office by either the State or county office except that one copy of Treasury Form No. M-66, "Check Drawn to Order of Deceased Employee", will be forwarded in lieu thereof for cases wherein the payee has died.

Note: The original of Treasury Form No. M-66 together with the related check will be forwarded immediately by the Disbursing Office to the Claims Division, General Accounting Office, Washington, D. C.

2. Any information or documents such as Letters of Administration, Standard Forms No. 1055, etc., received from the county office by the Disbursing Office in contravention of the instructions contained in SRC-1, section I, part A, paragraph 2, will be transmitted to the State Office together with Treasury Form No. M-66, if the payee is deceased, or with Treasury Form No. 1664, if the check could not be delivered because of the legally adjudged incompetence or alleged incompetence of the payee. As a matter of procedure, the Disbursing Office will not attach to Treasury Forms No. 1664 the letters of explanation received in connection with checks returned for other reasons.

3. The Disbursing Office will not notify the State Office when a check is returned because it was not drawn to the person in the amount listed on Form ACP-13B (or 13C) since no action in connection therewith is required to be taken by the State Office.

4. The State and county code number and the application serial number should be entered at once upon the original and copy of Treasury Form No. 1664 and upon the copy of Treasury Form No. M-66 directly above the titles thereof.

5. Form ACP-28 and ACP-28A should be prepared and distributed (see section IV) by the Remittance Clerk immediately after the receipt of Treasury Forms Nos. 1664 or M-66 unless the forms have been prepared prior to this time (see part A, paragraph 3, above).

C. FILES FOR TREASURY FORMS NOS. 1664 and M-66

1. The original of Treasury Form No. 1664 should be placed in a separate file by the Remittance Clerk pending the settlement of the account with regard to the month in which the check was issued. Every original Treasury Form No. 1664 prepared with respect to checks issued within the same month should be filed in a series and given a file series designation which should be the month in which the check was issued followed by the date ninety calendar days succeeding the first day of the month following the month in which the check was issued, e.g., Treasury Forms No. 1664 for checks issued in December 1936, should be filed in a series designated by "Issued December, 1936 - To G. A. O. April 1, 1937", the last date being the one on which such returned checks held by the Disbursing Office on that date will be forwarded to the Check Accounting Division, General Accounting Office,

Washington, D. C. The several files series should be kept, beginning with the earliest designation, in chronological order. Treasury Forms No. 1664 should be filed alphabetically by payees' names.

Note: A file of this nature is essential in view of the facts that:

- (1) the procedure to be followed in the settlement of any case will be dependent, in part, upon the location of the check, i.e., whether held by the Disbursing Office or the General Accounting Office, at the time settlement is attempted;
- (2) it will serve as a basis at all times to determine cases which require particular attention if settlement is to be completed prior to the time the checks are required to be transmitted to the General Accounting Office;
- (3) the Disbursing Office may, upon a request from the State Office, withhold the delivery of a check to the General Accounting Office in instances where settlement of the case will be completed shortly after the ninety day period. It may be well to ascertain from the Disbursing Office the location of a check when settlement is to be made shortly after the expiration of the ninety day period.

2. The duplicate copy of Treasury Form No. 1664 should be securely attached to the case file upon its receipt from the Disbursing Office.

3. The original of Treasury Form No. 1664 should be withdrawn from the pending file (see paragraph 1 above) by the Remittance Clerk who shall endorse upon the reverse side thereof a concise record of the action taken at the time settlement of the case is made and place it in a closed file alphabetically by payees' names.

4. The copy of Treasury Form No. M-66 should be filed alphabetically by payees' names.

5. The record of the disposition made of any Treasury Check returned because of the death of the payee should be concisely endorsed upon the reverse side of the copy of Treasury Form No. M-66.

SECTION III - GENERAL PROCEDURE TO BE FOLLOWED WHERE REMITTANCES OTHER THAN TREASURY CHECKS ARE RECEIVED

A. RECEIPT OF REMITTANCES IN CONNECTION WITH APPLICATIONS

1. All remittances received in the State Office in the form of post office money orders, certified checks, bank drafts, bank cashier's checks, etc., in connection with an application together with the related correspondence and documents, should be routed to the Remittance Clerk.

2. All remittances shall be disposed of within the day received.

3. Every remittance should be examined to determine that it may be readily accepted for deposit. A remittance which is readily acceptable for deposit, i.e., negotiable, must be properly dated, drawn payable to the "Treasurer of the United States" or in a manner to permit endorsement to that official, signed, and must show an exact agreement between the amount as expressed in figures and the written amount. If it may not be readily accepted, it should be returned to the remitter accompanied by a letter in which the reasons that the remittance is not readily acceptable are set forth.

4. A receipt number for each remittance which may be readily accepted should be assigned by the Remittance Clerk beginning with one for the first remittance received and continuing thereafter in numerical sequence without regard to the accounts to be credited or fiscal years.

5. Forms ACP-28 and ACP-28A should be prepared and distributed (see section IV, part A) for each remittance after a receipt number has been assigned.

6. All remittances which are accepted will be listed on Standard Form No. 1044, Revised, "Schedule of Collections" (see section VI).

7. Every remittance shall be scheduled for deposit (see section VI) to the credit of the regular appropriation account when it is determined that a refund, in an amount not in excess of the amount of the remittance, is for the reimbursement of the appropriation account. Remittances which at the time received cannot be verified as being the correct amount of the refund due or which cannot be allocated to the appropriation to which they pertain or which may be for subsequent refund to the depositor, transfer to an appropriation account, or for other lawful disposition, should be scheduled as special deposits. Remittances to be taken up in different appropriations and in the special deposits account should be listed on separate Standard Forms No. 1044, Revised.

Note: Cash may be accepted in lieu of remittances in the form of money orders, cashier's checks, etc., and scheduled for collection as hereinabove provided as a cash item. Postage stamps received as remittances must be converted into cash. The practice of making a refund in the form of either cash or postage stamps should be discouraged.

8. Any check, draft, or money order received by the Disbursing Officer rather than the State Office in contravention of the instructions contained in SRC-1, section X, part B, will be placed in the special deposits account by the Disbursing Office by scheduling the item on Standard Form No. 1044, Revised. One copy of the Standard Form No. 1044, Revised, will be forwarded to the State Office. The Remittance Clerk should prepare three copies of the Standard Form No. 1044, Revised, received from the Disbursing Office and forward one copy to the Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C.; one copy to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.; and retain one copy in his file (see section I, part D, paragraph 3). The copy transmitted to the State

Office from the Disbursing Office should be forwarded to the State Accountant (see section VI, part B, paragraph 2). There shall be entered on the Standard Form No. 1044, Revised, and on each copy thereof, above the number, if any, assigned by the Disbursing Office, the next consecutive number to be assigned to schedules of collections to the credit of the special deposits account (see section VI, part B, paragraph 1). The copy kept by the Remittance Clerk shall be filed by the State Office serial number in accordance with section I, part D, paragraph 3. The schedule shall thereafter be referred to by reference to the number assigned by the Disbursing Office and by the number assigned by the State Office.

B. ENDORSEMENT OF CHECKS FOR DEPOSIT

1. All remittances drawn payable to the order of the "Treasurer of the United States" must be endorsed by the Remittance Clerk by means of a rubber stamp reading as follows:

Pay to the order of  
The Treasurer of the United States  
Division of Disbursement, Treasury Department  
Southern Division, A.A.A., U.S. Department of Agriculture

(location)

2. Any checks, drafts, or money orders drawn payable to "Southern Division", "Agricultural Adjustment Administration", "Department of Agriculture", or in a similar impersonal manner (in contravention of the instructions contained in SRC-1, section X, part B, paragraph 2), may (if otherwise negotiable) be accepted and endorsed by rubber stamp in the manner indicated in paragraph 1 above. Checks, drafts, or money orders drawn payable to some person other than the Treasurer of the United States, must first be endorsed "Pay to the order of the Treasurer of the United States" over the signature (and title) of the payee named therein, or by some person by him duly authorized through a Power of Attorney to endorse for him and on his behalf. In view of the difficulty and inconvenience incident to securing the endorsement which renders the instrument payable to the Treasurer of the United States, particularly in cases wherein the check is drawn payable to "Secretary of Agriculture" or to "Henry A. Wallace, Secretary of Agriculture" or to some other official not located in the State Office, the remittance should be returned to the remitter with a request that it be drawn in a manner which will permit the rubber stamp endorsement referred to in paragraph 1 above.

C. UNCOLLECTIBLE CHECKS

1. A bad check or a check which is not honored at par will be returned to the State Office by the Disbursing Office accompanied by two copies of Standard Form No. 1044, Revised, with the title thereof altered to read "Schedule of Uncollectible Checks". The Remittance

Clerk and the Officer in Charge should immediately sign one copy to indicate the receipt of the check(s) described therein and return the copy to the Disbursing Office.

2. The Remittance Clerk should prepare Form ACP-24, "Debit Voucher for Uncollectible Check(s) Returned" in quadruplicate (original and three copies) as follows:

(a). Enter the name of the office to which the particular copy is to be forwarded (see paragraph 3 below) after the word "To".

(b) Enter the number which shall be one(1), preceded by the letters "SRC" for the first Form ACP-24 prepared and continue thereafter in numerical sequence until the end of the fiscal year (from July 1 of one year to June 30 of the succeeding year, both dates inclusive), e.g., SRC-1, SRC-2, SRC-3, etc., after the word "No.", appearing in the upper right corner.

(c) Enter the current date after the word "Date" appearing in the upper right corner.

(d) Enter the name of the State after the word "From" and enter the word "Southern" after the words "State Office".

(e) Enter the description of the check(s) in the manner indicated.

Note: If more than two checks listed on the same schedule of collections were returned as uncollectible, the words "See other side" should be inserted in the space provided for the description of the checks and the complete description of the checks entered on the reverse side of Form ACP-24. The reasons for the return of each check will be taken from the Standard Form No. 1044, Revised, as altered to be a schedule of uncollectible checks.

(f) Enter the "Schedule No." and date "Forwarded" from the Standard Form No. 1044, Revised, upon which the check was scheduled for collection.

(g) Enter the symbol of the appropriation account or the special deposits account after the word "symbol".

(h) Enter the total amount of the checks returned as uncollectible after the word "amount".

(i) Enter the total amount (see section VI, part A, paragraph 1) of the Standard Form No. 1044, Revised, upon which the check was scheduled for collection in the blank space after the words "Deleted from schedule, which has been reduced in total from".

(j) Enter the amount which remains after the total amount of the uncollectible checks is deducted from the total of the Standard Form No. 1044, Revised, upon which they were originally scheduled in the blank space between the word "to" and the words "by the Division of Disbursements, Treasury Department".

(k) The Remittance Clerk should initial and the Officer in Charge should sign each copy of Form ACP-24.

3. The State Accountant, the Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C., and the Office of Budget and Finance, Department of Agriculture, Washington, D. C., should be individually notified of the return of any uncollectible check by forwarding the copy of Form ACP-24 prepared for the particular office (see sub-paragraph (a), paragraph 2 above). One copy of Form ACP-24 should be kept by the Remittance Clerk and filed numerically.

4. The copy of Standard Form No. 1044, Revised, as altered to be a Schedule of Uncollectible Checks, which is kept by the Remittance Clerk, should be attached to the original schedule of collections to which it pertains. The total of the schedule of collections should be lined out and the original total of the schedule less the total amount of the uncollectible checks should be entered in lieu thereof and the entry initialed and dated by the Remittance Clerk. This corrected total should agree with the amount entered on Form ACP-24 in accordance with sub-paragraph (j), paragraph 2 above. Enter the words "Check returned to bureau. See attached schedule" opposite the entry for the uncollectible check on the schedule of collections.

5. The drawer of the check should be notified of the return of his check and of the reasons therefor by forwarding the check to him through the county office and the drawer of the check should be requested to make an acceptable remittance in the amount due.

6. A remittance replacing one previously returned as being uncollectible should be examined and listed on a new schedule for collection as hereinabove provided with the exception that a notation shall be made in the body of the new Standard Form No. 1044, Revised, that this check represents the recovery of the amount of the uncollectible check previously scheduled under Receipt No. \_\_\_\_\_, Schedule No. \_\_\_\_\_.

SECTION IV. PROCEDURE TO BE FOLLOWED IN THE PREPARATION AND  
DISTRIBUTION OF FORM ACP-28 AND FORM ACP-28A IN  
CONNECTION WITH PAYMENTS UNDER APPLICATIONS

A. INITIAL PREPARATION AND DISTRIBUTION

1. Form ACP-28, "Official Receipt" (original and two copies) and Form ACP-28A, "Notice to Remitter" (the quadruplicate) should be prepared by the Remittance Clerk upon the receipt of any Treasury Forms Nos. 1664 or M-66 or any returned Treasury check (see section

II) or upon the receipt of any check, draft, or money order (see section III), or a Standard Form No. 1044, Revised, which was prepared by the Disbursing Office (see section III, part A, paragraph 8), in connection with an application by inserting, in the spaces provided thereon, the following:

- (a) The name and address of the remitter (the person who actually forwarded the remittance).
- (b) The State and county code numbers and application serial number of the related application.
- (c) The applicant's name.
- (d) The date of the remittance.
- (e) The nature of the remittance, e. g., Treasury check, cashier's check, or postal money order, and the name of the drawer.
- (f) The payee named in the remittance.
- (g) The remittance number and the amount of the remittance.
- (h) The receipt number, if the remittance is other than a Treasury check, (see section III, part A, paragraph 4).

2. The spaces following the words "Schedule No. of Form 1044, Rev.", "D.O. Voucher No." and "Date" appearing in the upper right corner and the space provided under the words "Action Taken" of Form ACP-28 should not be filled in except as hereinafter provided.

3. The Remittance Clerk should enter the name of the Officer in Charge, the date prepared, and his (the Remittance Clerk's) signature on all copies.

4. Form ACP-28A should be forwarded immediately to the remitter as his receipt.

B. FINAL PREPARATION AND DISTRIBUTION FOR A RETURNED TREASURY CHECK IN CONNECTION WITH AN APPLICATION

1. The original and two copies of Form ACP-28 prepared with respect to a returned Treasury check should be placed in the case file pending the settlement of the case.

2. When a returned Treasury check is scheduled for cancellation, there should be inserted in the original and two copies of Form ACP-28, in the spaces provided thereon in the upper right corner, the following:

- (a) The schedule number appearing in the upper right corner of the Standard Form No. 1044, revised, (see section V, part A, paragraph 1).

(b) The Disbursing Officer's voucher number under which the returned Treasury check was scheduled (see section V, part A, paragraph 1).

(c) The month and year appearing in the upper right corner above the words "(Date Paid)" of the Standard Form No. 1064, "Schedule of Disbursements", under which the returned Treasury check was scheduled.

3. Upon the return of a copy of Standard Form No. 1044, Revised, from the Disbursing Office (see section V, part A, paragraph 3) there should be inserted in the spaces provided under the words "Action Taken" on the original and two copies of Form ACP-28,

(a) The date shown in the lower left corner of Standard Form No. 1044, Revised,

(b) the symbol number of the fund credited,

(c) an initialed and dated statement by the Remittance Clerk of the action to be taken or proposed to be taken in the settlement of the cases (see the detailed instruction for each type of case).

Note: No entry is to be made in the space after the words "Certificate of Deposit No."

4. Form ACP-28, completed as hereinabove provided, should be distributed as follows:

(a) The original should remain in the case file except as hereinafter provided.

(b) One copy should accompany the copy of Standard Form No. 1044, Revised, which is transmitted to the State Accountant (see section V, part A, paragraph 3).

(c) One copy should be kept by the Remittance Clerk (see section I, part D, paragraph 4).

C. FINAL PREPARATION AND DISTRIBUTION FOR A REMITTANCE OTHER THAN A TREASURY CHECK IN CONNECTION WITH AN APPLICATION

1. The original and two copies of Form ACP-28 should accompany the remittance at the time Standard Form No. 1044, Revised, is prepared (see section VI). After Standard Form No. 1044, Revised, is prepared, there should be inserted in the three copies of Form ACP-28, in the spaces provided therein, the following:

(a) The schedule number of the Standard Form No. 1044, Revised, upon which the remittance is scheduled for collection (see section VI, part A, paragraph 1).

(b) The Disbursing Officer's voucher number under which the refunded payment was scheduled (see section VI, part A, paragraph 1).

(c) The month and year shown in the upper right corner above the words "(Date Paid)" of the Standard Form No. 1064 which lists the voucher scheduling the refunded payment.

(d) An initialed and dated statement of the Remittance Clerk of the action to be taken or proposed to be taken in connection with the refund, and in the event the letter from the remitter does not afford adequate explanation, a concise statement of the reason for scheduling the remittance for collection to the credit of the particular appropriation or to the special deposits account.

(e) The symbol number of the appropriation account or special deposits account to be credited.

2. One copy of Form ACP-28 should accompany the copy of Standard Form No. 1044, Revised, which is forwarded to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C., (see section VI, part A, paragraph 3 (c)).

3. The number and date of the certificate of deposit should be inserted by the Remittance Clerk in the space provided in the two remaining copies of Form ACP-28 at the time the copy of Standard Form No. 1044, Revised, is returned by the Disbursing Office.

4. One copy of Form ACP-28 which has been completed as hereinabove provided should accompany the related copy of Standard Form No. 1044, Revised, which is transmitted to the State Accountant (see section VI, part A, paragraph 3(g)).

5. One copy of Form ACP-28 which has been completed as hereinabove provided should be filed in the office of the Remittance Clerk (see section I, part D, paragraph 4).

#### SECTION V. PROCEDURE FOR CANCELING RETURNED TREASURY CHECKS ISSUED UNDER APPLICATIONS FOR PAYMENT

##### A. WHERE CHECK IS HELD BY DISBURSING OFFICE

1. When it has been determined that a Treasury check which is held by the Disbursing Office should be canceled, Standard Form No. 1044, Revised, "Schedule of Collections" should be prepared in septuplicate (original and six copies) as follows:

(a) Strike out of the printed title the word "COLLECTIONS" and insert immediately above and in lieu thereof the words "CANCELED CHECKS".

(b) Enter the State and county code numbers in the space above the title.

(c) Enter the schedule number which shall be one (1) preceded by the letters "SRC", for the first schedule and continue thereafter in numerical sequence until the end of the fiscal year, e.g., SRC-1, SRC-2, SRC-3, etc., and this number should be entered upon each sheet of the particular schedule.

(d) Enter the sheet number which shall be 1, if there is only one sheet, or 1 of 2 sheets, 2 of 2 sheets, etc., if the schedule consists of two or more sheets.

(e) Enter the word "Agriculture" over the words "(Department or Establishment)".

(f) Enter the words "Agricultural Adjustment Administration" followed by the name of the city and State in which the State Office is located over the words "(Bureau or Office)".

(g) Enter "G. F. Allen, Chief Disbursing Officer" after the words "Received by".

(h) Enter the name of the city and State in which the Regional Disbursing Office is located after the word "at".

(i) Enter the month and year in which the schedule is expected to be taken up by the Disbursing Office after the word "Period".

(j) Enter the symbol number of the Regional Disbursing Officer (to be ascertained from that officer) after the words "D.O. Symbol No."

(k) Insert the words "Check No." in the second column in lieu of the printed title "Receipt No." and enter in that column the serial number of the check to be canceled.

(l) Enter the name of the payee (spelled exactly as it appears on the check) in the column entitled "Name of Remitter" and immediately thereunder enter the words "Voucher No." followed by the "Disbursing Officer's Voucher No." under which the returned Treasury check was scheduled.

(m) Enter a brief statement of the reason for requesting cancellation, e.g., "not entitled" or "overpaid", in the column entitled "Detailed Description of Purpose For Which Collections Were Received".

(n) Enter the amount for which the check was drawn in the column entitled "Amount".

(o) Insert "126/72215(21)2, Conservation and Use of Agricultural Land Resources, Department of Agriculture, 1936-37

(g) One copy should be kept by the Remittance Clerk (see section I, part D, paragraph 3).

4. If a returned Treasury check is for cancelation, it should be canceled prior to the time the check would be forwarded to the Check Accounting Division, General Accounting Office, Washington, D. C., unless the necessary information cannot be secured by that time.

B. WHEN TREASURY CHECK IS HELD BY GENERAL ACCOUNTING OFFICE

1. When it has been determined that a Treasury check which has been forwarded to the Check Accounting Division, General Accounting Office, Washington, D. C., by the Disbursing Office should be canceled, an undated letter should be prepared on the stationery of the Office of Budget and Finance, Department of Agriculture, to the Check Accounting Division, General Accounting Office, Washington, D. C., for the signature of the Director of Finance. The letter should contain all of the information required in part A, paragraph 1, above and a concise statement of the reason for which the check is to be canceled. The statement of the reasons should begin with the words "According to the records of the \_\_\_\_\_ State Office, Southern Division, Agricultural Adjustment Administration, etc." Documents in support of the request for cancelation may be attached to the letter but they are not required and should be submitted only when the nature of the case would be more easily explained thereby.

2. The letter should be prepared in quintuplicate (original and four copies); the fifth copy to be retained on file in the State Office and the original and first three copies to be forwarded to the Office of Budget and Finance, Department of Agriculture, Washington, D. C. The name and address of the Officer in Charge should be typed on the first three copies and he should initial two copies of the letter and sign his full name on the first copy.

3. The Check Accounting Division will advise the Director of Finance by letter that the check has been canceled and may be taken up in his account. This advice will be furnished the State Office by letter which should be filed by the Remittance Clerk in the file for Standard Forms No. 1044, Revised, as altered to be Schedules of Canceled Checks, (see section I, part D, paragraph 3) and a copy thereof should be furnished the State Accountant.

4. If the check may not be canceled on the basis of the information contained in the letter prepared, the State Office will be notified in due course in order that further consideration may be given the case.

SECTION VI. PROCEDURE FOR SCHEDULING REMITTANCES OTHER THAN TREASURY CHECKS

A. FOR COLLECTION TO THE CREDIT OF THE APPROPRIATION ACCOUNT

1. When a check, draft, or money order has been received and it is determined that the remittance is in the exact amount, or not in

(Payments, AAA)" in the column entitled "Fund to be Credited"; this symbol and title of the appropriation is not required to be entered for each check listed.

(p) Enter the total amount of the check(s) in the fifth column after the word "Total"; this total is to be entered only on the last sheet when the schedule consists of more than one sheet.

(q) Enter a notation in the body of the schedule to the effect that every check listed thereon is held by the Disbursing Office.

(r) The date of forwarding to the Disbursing Office and the signature and title of the Officer in Charge should be entered in the lower right corner (the lower left corner is for the use of the Disbursing Office); these entries should be made only on the last sheet when the schedule consists of more than one sheet.

(s) When a schedule consists of more than one sheet, the sheets comprising each of the seven sets should be firmly stapled together.

2. Checks issued with respect to applications from different counties should be listed on separate schedules but all of the checks from one county which are to be canceled may be listed on one schedule provided that not more than five sheets are required for the schedule.

3. Standard Forms No. 1044, Revised, as altered to be a schedule of Canceled Checks, should be distributed as follows:

(a) The original and four copies shall be forwarded to the Disbursing Office.

(b) Two copies should be filed numerically in a pending file.

(c) The Disbursing Office, after a period of approximately forty-eight hours from the time the schedule is received, will return one copy to the State Office.

(d) The information shown in the lower left corner of the copy returned from the Disbursing Office should be transcribed upon the two file copies after verifying the cancelation of the checks scheduled.

(e) The copy returned from the Disbursing Office, accompanied by one copy of Form ACP-28 (see section IV, part B), should be forwarded to the State Accountant.

(f) One copy of the schedule showing the information transcribed thereon in accordance with (d) above should be forwarded to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.

excess of the exact amount, due as a refund under the application, Standard Form No. 1044, Revised, should be prepared in octuple (original and seven copies) as follows:

- (a) Enter the State and county code numbers in the space above the title.
- (b) Enter the schedule number which shall be 2001 preceded by the letters "SRC", for the first schedule, and continue thereafter in numerical sequence until the end of the fiscal year; this number should be entered on each sheet of the schedule.
- (c) Enter the sheet number which shall be 1, if there is only one sheet; or 1 of 2 sheets, 2 of 2 sheets, etc., if the schedule consists of two or more sheets.
- (d) Enter the word "Agriculture" over the words "(Department or Establishment)".
- (e) Enter the words "Agriculture Adjustment Administration" followed by the name of the city and State in which the State Office is located over the words "(Bureau or Office)".
- (f) Enter "G. F. Allen, Chief Disbursing Officer" after the words "Received by".
- (g) Enter the name of the city and State in which the Regional Disbursing Office is located after the word "at".
- (h) Enter the month and year in which the schedule is expected to be taken up by the Disbursing Officer after the word "Period".
- (i) Enter the symbol number of the Regional Disbursing Officer (to be ascertained from that officer) after the words "D. O. Symbol No."
- (j) Enter the date the remittance was received in the column entitled "Date Received".
- (k) Enter the receipt number (see section III, part A, paragraph 4) in the column entitled "Receipt Number".
- (l) Enter in the column entitled "Name of Remitter" the name and address of the bank upon which the cashier's check, draft, etc., was drawn, e.g., First National Bank, Atlanta, Georgia; in the case of a postal money order, enter "U.S.P.M.O." followed by the address of the issuing post office; and, in case of a personal check, the name and address of the drawer followed by the name and address of the bank. The date and the serial number of each remittance should be entered directly beneath the name and address. When cash refunds are received, the name and address of the person making the refund and the words "Cash Item" should be entered.

(m) A concise statement of the purpose for which the refund was made, including the name of the applicant, the serial number of the application under which the refunded payment was made, "Disbursing Officer's Voucher No." under which the refunded payment was scheduled, and the number of the check representing the refunded payment as it appears in column (f) of Form ACP-13B, or column (d) of Form ACP-13C, should be entered in the column entitled "Detailed Description Of Purpose For Which Collections Were Received".

(n) The amount of the remittance should be entered in column entitled "Amount".

Note: When checks, drafts, and money orders are scheduled of the same Standard Form No. 1044, Revised, they should be grouped by types and a sub-total for each type entered in the column entitled "Amount".

(o) Insert "126/72215(21)2, Conservation and Use of Agricultural Land Resources, Department of Agriculture, 1936-37 (Payments, AAA)" in the column entitled "Fund to be Credited"; this symbol and title of the appropriation is not required to be entered for each item listed.

(p) Enter the total amount of the check(s) in the space provided in the fifth column after the word "Total"; this total is to be entered only on the last sheet when the schedule consists of more than one sheet.

(q) The date of forwarding to the Disbursing Office and the signature and title of the Officer in Charge should be entered in the lower right corner (the lower left corner is for the use of the Disbursing Office); these entries are to be made only on the last sheet when the schedule consists of more than one sheet.

(r) When a schedule consists of more than one sheet, the sheets comprising each of the eight sets should be firmly stapled together.

2. Checks received from different counties should be listed on different schedules but all of the checks from one county may be listed on one schedule provided that not more than five sheets are required.

3. Standard Form No. 1044, Revised, when used as a schedule of collections, should be distributed as follows:

(a) Forward the original and three copies to the Disbursing Office together with the checks, drafts, or money orders covered thereby. If mailing is required, the material should be registered.

(b) Forward one copy to the Bookkeeping and Warrants Section, Treasury Department, Washington, D. C.

(c) Forward one copy to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C., accompanied by the original of the statement of explanation received with the refund (see SRC-1, section X, part B, paragraph 2) and one copy of Form ACP-28 (see section IV, part C, paragraph 2).

(d) File two copies numerically in a pending file.

(e) The Disbursing Office, after a period of approximately forty-eight hours from the time the schedule is received, will return one copy, accompanied by "Certificate of Deposit, Form 1 (Revised)" Treasury Department, Division of Bookkeeping and Warrants, to the State Office.

(f) The information shown in the lower left corner of the copy returned from the Disbursing Office should be transcribed upon the two file copies after verifying the collection of scheduled items.

(g) Forward the copy returned from the Disbursing Office, accompanied by the Certificate of Deposit and one copy of Form ACP-28 (see section IV, part C), to the State Accountant.

(h) Forward one copy of the schedule showing the information transcribed thereon in accordance with (f) above to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.

(i) One copy should be kept by the Remittance Clerk (see section I, part D, paragraph 3).

B. FOR COLLECTION TO THE CREDIT OF THE SPECIAL DEPOSITS ACCOUNT

1. When a check, draft, or money order has been received and it is not possible to immediately determine that the remittance is in the exact amount, or not in excess of the exact amount, due as a refund or the appropriation to which the remittance pertains is not known, Standard Form No. 1044, Revised, should be prepared in accordance with the procedure outlined in part A, paragraph 1, above except that

(a) the schedule number shall be 50C1, preceded by the letters "SRC", for the first schedule, and continue thereafter in numerical sequence for schedules of similar remittances until the end of the fiscal year;

(b) a concise statement of the purpose for which the refund is made is to be entered in the column entitled "Detailed Description of Purpose For Which Collections Were Received" and should include as much of the information as is available at the time the remittance is received; and

(c) the symbol number of the special deposits account (to be ascertained from the Disbursing Office) followed by the words "Special Deposits" should be entered in the column entitled "Fund to be Credited".

2. The distribution of Standard Form No. 1044, Revised, prepared with respect to checks, drafts, and money orders to be taken up in the special deposits account will be the same as that prescribed in part A, paragraph 3, above, with the exception that the copy of Form ACP-28 which is to be transmitted to the State Accountant should be kept by the Remittance Clerk pending final disposition of the collections (see section VII).

SECTION VII. PROCEDURE TO BE FOLLOWED IN TRANSFERRING FUNDS FROM THE SPECIAL DEPOSITS OR OTHER ACCOUNTS TO THE AGRICULTURAL CONSERVATION APPROPRIATION AND REFUNDING REMITTANCES

A. WHERE REMITTANCE IS CORRECT AMOUNT DUE

1. When an examination of the case indicates that a check, draft, or money order which was scheduled for collection to the credit of the special deposits account (see section VI, part B) is the amount, or not in excess of the amount, due as a refund under an application (see section VIII), Standard Form No. 1046, Revised, "Schedule of Transfers - Special Deposits" should be prepared in octuple (original and seven copies) as follows:

(a) Enter the State and county code numbers in the space above the title.

(b) Enter the schedule number which shall be 7001, preceded by the letters "SRC", for the first schedule, and continue thereafter in numerical sequence until the end of the fiscal year; this number is to be entered upon each sheet of the schedule.

(c) Enter the sheet numbers which shall be 1, if there is only one sheet; or 1 of 2 sheets, 2 of 2 sheets, etc., if the schedule consists of two or more sheets.

(d) Enter the word "Agriculture" over the words "(Department or Establishment)".

(e) Enter the words "Agricultural Adjustment Administration" followed by the name of the city and State in which the State Office is located over the words "(Bureau or Office)".

(f) Enter "G. F. Allen, Chief Disbursing Officer" after the words "Made by".

(g) Enter the name of the city and State in which the Regional Disbursing Office is located over the word "(Station)".

(h) Enter the month and year current at the time the schedule is expected to be taken up by the Disbursing Office after the word "Period".

(i) Enter the symbol number of the Regional Disbursing Officer after the words "D.O. Symbol No."

(j) Enter the date the remittance was received in the column entitled "Date Received".

(k) Enter the remittance number (see section III, part A, paragraph 4) in the column entitled "Receipt Number".

(l) Enter the name and address of the bank or post office in the case of a check, draft, or money order, or if personal check, the name and address of the drawer and of the bank upon which drawn in the column entitled "Name of Remitter". Enter the date and serial number of each remittance beneath the name and address of the remitter. If the refund is made in cash, enter the name and address of the person making the refund and the words "Cash Item".

(m) A concise statement of the purpose for which the refund was made, including the name of the person to whom the refunded payment was made, the application serial number, the "Disbursing Officer's Voucher No." under which the refunded payment was scheduled, and the number of the check representing the former payment as it appears in column (f) of Form ACP-13B or column (d) of Form ACP-13C, should be entered in the column entitled "Detailed Description of Purpose for which Collections were Received".

(n) Enter the amount of the remittance, or the amount thereof to be transferred, in the column entitled "Amount to be Transferred to Regular Account".

(o) Insert "126/72215(21)2, Conservation and Use of Agricultural Land Resources, Department of Agriculture, 1936-37 (Payments, AAA)" in the column entitled "Fund to be Credited"; this symbol and title of the appropriation is not required to be entered for each item listed.

(p) Enter the total amount of the items to be transferred in the fifth column after the word "Total"; this total is to be entered only on the last sheet when the schedule consists of more than one sheet.

(q) The signature of the Officer in Charge should be entered in the space above the words "(Signature of Approving Officer)" and his title is to be entered after the word "Title" in the lower right corner; these entries are to be made only on the last sheet when the schedule consists of more than one sheet.

(r) When a schedule consists of more than one sheet, the sheets comprising each of the eight sets should be firmly stapled together.

Note: The entries required above should agree exactly with the individual entries appearing on the corresponding Form No. 1044, Revised, (see section VI).

2. Transfers of amounts received as refunds from different counties should be listed on different schedules but all of the transfers of refunds from a county may be listed on one schedule provided that not more than five sheets are required.

3. Standard Form No. 1046, Revised, should be distributed as follows:

(a) Forward the original and three copies to the Disbursing Office.

(b) Forward one copy to the Bookkeeping and Warrants Section, Treasury Department, Washington, D. C.

(c) Forward one copy to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.

(d) File three copies numerically in a pending file.

(e) The Disbursing Office, after a period of approximately forty-eight hours from the time the schedule is received, will return one copy, together with a Certificate of Deposit, to the State Office.

(f) Transcribe the information shown in the lower left corner of the copy returned from the Disbursing Office upon the three file copies after verifying the transfer of the scheduled items.

(g) Transmit the copy returned from the Disbursing Office, accompanied by the Certificate of Deposit and Form ACP-28 to the State Accountant.

(h) Forward one copy of the schedule showing the information transcribed thereon in accordance with (f) above to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.

(i) One copy should be kept by the Remittance Clerk (see section I, part D, paragraph 7).

B. WHEN THE REMITTANCE WAS NOT THE CORRECT AMOUNT DUE

1. When an examination of the case indicates that a check, draft, or money order which was scheduled for collection to the credit of the special deposits account (see section VI, part B) is in excess of the

amount due as a refund under an application (see section VIII). Standard Form No. 1046, Revised, should be prepared in accordance with part A above for the amount of the remittance which has been determined to be the amount due. If no refund is due, it is not necessary to prepare Standard Form No. 1046, Revised, since no amount is to be transferred to the appropriation account.

2. The amount of the remittance which is in excess of that due will be vouchered on Standard Form No. 1047, "Public Voucher for Refunds", and Standard Form No. 1048, "Public Voucher for Refunds - Memorandum", as follows:

- (a) The original will be Standard Form No. 1047 and the three copies required will be Standard Form No. 1048.
- (b) Enter the serial number which shall be one (1), for the first voucher and continue thereafter in numerical sequence until the end of the fiscal year.
- (c) The "D.O. Voucher No." will be left blank as it will be filled in by the Disbursing Office.
- (d) Enter the words "Department of Agriculture, Agricultural Adjustment Administration" after the letters "U.S."
- (e) Enter the name of the city and State in which the state Office is located after the word "Location".
- (f) Insert the symbol number of the special deposits account followed by the words "Special Deposits" after the words "Appropriation or Fund".
- (g) Enter the name of the payee (the person to whom the excess amount is being returned) after the word "To".
- (h) Insert the words "In care of" followed by the name and address of the county agent for the county in which the payee is located after the word "Address".
- (i) Insert the abbreviation "Sch. of Col. No." followed by the schedule number of the Standard Form No. 1044, Revised, upon which the remittance was covered into the special deposits account after the words "Deposit received from the above-named depositor on". The receipted date of the Standard Form No. 1044, Revised, should follow this entry.
- (j) Insert the information appearing in the column entitled "Detailed Description of Purpose for which Collections were Received" of Standard Form No. 1044, Revised, after the word "for".
- (k) Enter the total amount of the remittance deposited after the words "Amount of deposit -----\$".

(l) Insert the amount transferred to the appropriation account (see paragraph 1 above) after the words "Applied as explained in 'Remarks' below".

(m) Enter the difference between the amounts entered in accordance with sub-paragraph (k) and (l) above (the amount to be returned to the depositor) after the words "Balance authorized to be refunded -----\$".

(n) Following the word "Remarks" there should be inserted a concise statement of the reason for returning the amount entered in accordance with subparagraph (m) above to the depositor. The explanation should include the statement that, as a result of returning the amount to the depositor, the amount entered in accordance with subparagraph (l) above has been properly credited to the appropriation account.

(o) Enter the date of preparation and the signature and title of the Officer in Charge in the spaces provided.

3. Prepare Standard Form No. 1064, "Schedule of Disbursements", in sextuple (original and five copies) as follows:

(a) Enter the word "Agriculture" over the words "(Department or Establishment)".

(b) Enter the words "Agricultural Adjustment Administration" over the words "(Bureau or Office)".

(c) No entry shall be made over the words "(Date Paid)".

(d) Enter the words "G. F. Allen" after the word "By".

(e) Enter the words "Chief Disbursing Officer" over the words "(Title or rank)".

(f) Enter the names of the city and State in which the Disbursing Office is located over the word "(Station)".

(g) Enter the month and year in which it is anticipated that the voucher will be paid (not the month in which prepared) after the word "Period".

(h) Enter the Regional Disbursing Officer's symbol number after the words "Symbol No."

(i) Enter the State code number followed by the letter "R" and the number "1" for the first schedule used in connection with Standard Form No. 1047 and continue thereafter in numerical sequence until the end of the fiscal year.

(j) Enter the date the schedule is prepared after the word "Date".

(k) No entry should be made in the column entitled "Disbursing Officer's Voucher No."

(l) Enter the serial number of the Standard Form No. 1047 in the column entitled "Bureau or Office Voucher No."

(m) Enter the name of the payee as inserted in Standard Form No. 1047 in accordance with paragraph 2, sub-paragraph (g) above in the column entitled "Payee".

(n) Insert the symbol number of the special deposits account followed by the words "Special Deposits" in the column entitled "Symbol of Appropriation or Fund".

(o) Enter the amount determined in accordance with paragraph 2, sub-paragraph (m) above in the column entitled "Amount".

(p) The Certifying Officer should sign and enter his title in the spaces provided.

4. The original and three copies of Standard Form No. 1064, one copy of Standard Form No. 1048, Standard Form No. 1047, and the original and three copies of Standard Form No. 1046, Revised (when prepared in accordance with paragraph 1 above) should be forwarded to the Disbursing Office.

5. One copy of Standard Form No. 1064 should be transmitted to the State Accountant.

6. One copy of Standard Form No. 1046, Revised, should be forwarded to the Bookkeeping and Warrants Section, Treasury Department, Washington, D. C.

7. One copy of Standard Form No. 1046, Revised, should be forwarded to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.

8. The Remittance Clerk should file one copy of Standard Form No. 1064 and three copies of Standard Form No. 1046, Revised, in a pending file by schedule numbers.

9. Two copies of Standard Form No. 1048 should be filed numerically by voucher numbers.

10. The Disbursing Office, after a period of approximately forty-eight hours from the time the schedule is received, will return one copy of Standard Forms Nos. 1046, Revised, and 1064. The notations made thereon should be transcribed upon the file copies (see paragraph 8 above), after verifying the correctness of the schedules.

11. Copies of the Standard Forms Nos. 1046, Revised, and 1064 which were returned from the Disbursing Office should be transmitted together with one copy of Standard Form No. 1048 and one copy of Form ACP-28 (see section VI, part B, paragraph 2) to the State Accountant.

12. One copy of Standard Form No. 1046, Revised, should be forwarded to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.

13. One copy of Standard Form No. 1064 should be placed in the file of Standard Forms No. 1048 (see paragraph 9 above and section I, part D, paragraph 8).

14. The Remittance Clerk should keep one copy of Standard Form No. 1046, Revised, (see paragraph 3, part A, above and section I, part D, paragraph 7).

C. TRANSFER OF FUNDS FROM ONE APPROPRIATION TO ANOTHER

1. Cases wherein the Disbursing Officer has been erroneously authorized to credit a certain appropriation when some other appropriation should have been credited, should be referred to the office of the Director of the Southern Division, Washington, D. C.

SECTION VIII. PROCEDURE TO BE FOLLOWED WHERE AMOUNT OF PAYMENT IS INCORRECT

A. PROCEDURE TO BE FOLLOWED WHERE AMOUNT OF TREASURY CHECK IS LESS THAN THAT DUE BECAUSE OF AN ERROR IN THE APPLICATION

1. When a Treasury check has been issued for less than the amount due because of an error in the application and the payee makes claim for the balance due (see SRC-1, section II, part B), the application and supporting forms which are required to substantiate the claim must be executed in the manner prescribed for the execution of any original forms with the exception that

(a) the serial numbers thereof must be the same as those assigned to the original forms followed by the word "Adjustment",

(b) the application need not be signed by persons not affected by the claim, but the interest of every person, whether affected or not, must be shown,

(c) the signature of the supervisor may be omitted if he has been discharged and there is submitted a statement to the effect that the claim is made on the basis of his corrected records.

2. An adjustment computation schedule should be prepared with respect to the adjustment application on the basis of the prevailing rates of payment. The amounts of the class I and class II payments and the total payments due all of the parties should be circled. The adjustment computation schedule should be compared with the copy of the computation schedule previously prepared in connection with the original application to determine

(a) whether the amounts as originally certified have been altered, and

(b) that every person affected has signed the adjustment application.

If it is found that the adjustment application does not result in an increased payment, the claim may not be allowed. If it is found that all of the persons affected by the increase have not signed the application, the claim may not be allowed until the necessary signatures are secured.

3. The amounts of the class I and class II payments and the total payments respectively for the individual applicants, as computed under the original application should be subtracted from the corresponding amounts computed under the adjustment application and the differences entered beside the circled amounts in the adjustment computation schedule.

Note: When an initial payment and a final payment were made under the original application, the amount of the final payment shall be added to the amount of the class I and total payment shown on the computation schedule prepared for the original application and deducted from the corresponding amounts computed under the adjustment application as hereinabove provided.

4. The total amounts determined in accordance with 3 above to be due the individual applicants under the adjustment application should be entered in the spaces provided therein opposite their names and the sum of these amounts entered on the appropriate line of the "Certificate of Administrative Officer".

5. The statement explaining the nature of the error which accompanies the adjustment application must

(a) be prepared in duplicate,

(b) be signed by every person who signs the adjustment application, and

(c) fully justify the consideration of the adjustment application.

6. Forms ACP-13B and ACP-14 and Standard Form No. 1064 should be prepared in accordance with procedure outlined with respect to regular applications (see SRP-36 and supplements thereto) with the exception that one additional copy should be prepared for the files of the Remittance Clerk (see section I, part D, paragraph 5). Adjustment applications should not be scheduled with other applications.

7. The adjustment application and the original of the related adjustment computation schedule, the original of the statement of explanation, referred to in paragraph 5 above, and the usual number of copies of Form ACP-13B, Form ACP-14, and Standard Form No. 1064 should be forwarded to the Preaudit Office of the General Accounting Office, accompanied by a memorandum in which the previous amounts certified are identified by reference to the former numbers, dates, and amounts of the checks and the "Disbursing Officer's Voucher Number", and the date under which the application was previously paid.

8. The material not sent to the Preaudit Office of the General Accounting Office should be routed to the appropriate files in accordance with existing procedure.

9. The material should be placed in the appropriate files for such forms and the county agent notified of the exceptions taken to the claim for an additional payment which may not be allowed for any reason other than the failure of all of the interested applicants to sign the adjustment application. Any payments which have been withheld pending the settlement of a claim which has not been allowed should be released in accordance with existing procedure.

B. PROCEDURE TO BE FOLLOWED WHERE AMOUNT OF TREASURY CHECK IS LESS THAN THAT DUE BECAUSE OF ERROR IN STATE OFFICE

1. A claim for an amount due under an application which has been erroneously scheduled or computed by the State Office should be made (see SRC-1, section II, part C) in the form of a direct request therefor over the signature and present address of the applicant affected accompanied by a copy of the application under which the claim is made and a certificate of the county agent to the effect that the copy is a true and correct copy of that copy of the application which is on file in his office.

2. The copy of the original application should be compared with the related forms to determine that it is not a claim subject to the provisions of part A above.

3. An adjustment computation schedule should be prepared in accordance with the procedure outlined in part A, paragraphs 2 and 3 above and the amount thus determined to be due under the claim should be entered in the spaces provided therefor opposite the claiming applicant's name on the copy of the application. Payment may be made only to the applicant(s) making a claim therefor.

4. Forms ACP-13B and ACP-14 and Standard Form No. 1064 should be prepared in accordance with procedure outlined with respect to regular applications with the exception that one additional copy should be prepared for the files of the Remittance Clerk (see section I, part D, paragraph 5). This payment should not be scheduled with other applications.

5. The copy of the application and the original of the related adjustment computation schedule, the certificate of the county agent, the original of the written request of the applicant, and the usual number of copies of Form ACP-13B, Form ACP-14, and Standard Form No. 1064 should be forwarded to the Preaudit Office of the General Accounting Office accompanied by a memorandum to that office in which the previous amount certified is identified by reference to the number, date, and amount of the check and the "Disbursing Officer's Voucher Number" and date under which the original application was paid.

6. The material not sent to the Preaudit Office of the General Accounting Office should be routed to the appropriate files in accordance with existing procedure.

7. When the error alleged cannot be found, the material should be filed and the county agent and the claimant notified of the exceptions taken. Any payments which may have been withheld pending the settlement of the disallowed claim should be released in accordance with existing procedure.

C. PROCEDURE TO BE FOLLOWED WHERE A TREASURY CHECK HAS BEEN RETURNED IN CONNECTION WITH A PAYMENT MADE FOR LESS THAN AMOUNT DUE

1. The material which has been submitted in connection with the return of a Treasury check which was issued for less than the amount due (in contravention of SRC-1, section II, part A) should be examined and an adjustment computation schedule prepared in accordance with part A or B above, whichever is applicable.

2. The returned Treasury check should not be canceled but should be returned to the county agent by forwarding to the Disbursing Officer the duplicate copy of Treasury Form No. 1664 upon the reverse side of which the date and words "Return to" followed by the name and address of the county agent and a brief statement of the reasons therefor have been inserted over the signature and title of the Officer in Charge. One copy of Form ACP-28, showing the action taken should be forwarded to the county agent. The original Treasury Form No. 1664 should then be filed in accordance with section II, part C, paragraph 3.

3. The material should be forwarded to the Preaudit Office of the General Accounting Office in accordance with part A, paragraph 7, or part B, paragraph 5 above, whichever, is applicable.

D. PROCEDURE TO BE FOLLOWED WHERE AMOUNT OF THE RETURNED TREASURY CHECK IS IN EXCESS OF THAT DUE BECAUSE OF ERROR IN APPLICATION

1. The adjustment application and related forms submitted in connection with a Treasury check which has been returned because it is in excess of the amount due through an error in the original application (see SRC-I, section III, part A) should be prepared in the manner prescribed for any original forms with the exceptions that

(a) the serial numbers thereof must be the same as those assigned to the original forms followed by the word "Adjustment",

(b) the applicant(s) need not sign the adjustment application, and

(c) the signature of the supervisor may be omitted if he has been discharged and there is submitted a statement to the effect that the claim is made on the basis of his corrected records.

2. An adjustment computation schedule should be prepared with respect to the adjustment application on the basis of the prevailing rates of payment and the amount of the class I and class II payments and total payments for the applicants not affected thereby should be circled.

3. When checks representing the initial payment and final payment have been issued to any claiming applicant and one of the checks has not been returned, the amount of the payment represented thereby should be deducted from the amount of the class I payment computed as outlined in 2 above if the unreturned check is a final payment and from the class I and class II payments proportionately if the unreturned check is an initial payment. The deduction should be referred to by the number, amount, and date of the check and the "Disbursing Officer's Voucher Number" and date under which the original application was paid.

4. The total amounts due the applicants affected by the adjustment application should be entered in the spaces provided therein opposite their names and the sum of such amounts entered on the appropriate line of the "Certificate of Administrative Officer".

5. Forms ACP-13B and ACP-14 and Standard Form No. 1064 should be prepared in accordance with procedure outlined for regular applications with the exception that one additional copy should be prepared for the files of the Remittance Clerk (see section I, part D, paragraph 5). The adjustment application should not be scheduled with other applications.

6. The Treasury check(s) returned in connection with the claim should be canceled (see section V).

7. At the time the copy of Standard Form No. 1044, Revised, is returned from the Disbursing Office (see section V, part A, paragraph 3(c)), Form ACP-28 should be completed in accordance with the procedure outlined in section IV, part B, paragraphs 2 and 3.

Note: Where two or more checks issued under one application have been canceled, the copies of each Form ACP-28 should be completed.

8. The record of the disposition of the checks should be endorsed on the reverse side of the original and the copy of Treasury Form No. 1664. The original of Treasury Form No. 1664 should be filed in accordance with section II, part C, paragraph 3 and the duplicate copy thereof stapled to the original computation schedule.

9. The adjustment application and the original of the related adjustment computation schedule, the original of the statement of explanation, one copy of Form ACP-28 with respect to each canceled check, and the usual number of copies of Form ACP-13B, Form ACP-14, and Standard Form No. 1064 should be transmitted to the Preaudit Office of the General Accounting Office.

10. The material not sent to the Preaudit Office should be routed to the appropriate files in accordance with existing procedure.

11. The material should be placed in the appropriate files and the county agent notified of the exceptions taken to the claim for a reduced payment which may not be allowed for reasons other than the

improper presentation of the claim. Any payments which may have been withheld pending the settlement of the disallowed claim should be released in accordance with existing procedure and the Treasury checks returned to the Disbursing Office should be released in accordance with the procedure outlined in part C, paragraph 2 above.

E. PROCEDURE TO BE FOLLOWED WHERE AMOUNT OF RETURNED TREASURY CHECK IS IN EXCESS OF THAT DUE BECAUSE OF ERROR IN STATE OFFICE

1. When a Treasury check has been returned because of an error in computing or scheduling the payment by the State Office, (see SRC-1, section III, part B) the statement from the county agent and/or one member of the county committee should be examined with the copy of the original computation schedule and related forms to determine the exact nature of the error.

2. A copy of the original application should be prepared (the signature of the applicants, county committeeman, the county agent, and the supervisor are not necessary).

3. A corrected computation schedule, the necessary copies of Forms ACP-13B and ACP-14, and Standard Form No. 1064 should be prepared and the copy of the application completed in accordance with the instructions contained in part D, paragraphs 2, 3, 4 and 5 above.

4. The Treasury check(s) returned in connection with the claim should be canceled (see section V).

5. Form ACP-28 should be completed in accordance with part D, paragraph 7 above.

6. Treasury Forms No. 1664 should be filed in accordance with part D, paragraph 8 above.

7. The case should be routed to the proper offices in accordance with paragraphs 9 and 10 or paragraph 11 of part D above, whichever is applicable.

F. PROCEDURE TO BE FOLLOWED WHERE REMITTANCES OTHER THAN TREASURY CHECKS ARE RECEIVED IN CONNECTION WITH A PAYMENT MADE IN EXCESS OF AMOUNT DUE

1. When a remittance other than a Treasury check is received (see SRC-1, section X, part B) because a payment was made in excess of the amount due, the material submitted should be examined in accordance with part D or part E above, whichever is applicable.

2. The remittance should be scheduled for collection to the credit of the appropriation account (see section III, part A, and section VI, part A) if it is determined that the amount of the remittance is the exact difference between the amount due and the amount paid or not in excess thereof. The duplicate copy of the statement regarding the remittance (see SRC-1, section X, part B, and section VI,

part A, paragraph 3 hereof) and the adjustment application and adjustment computation schedule, together with related material, should be transmitted to the Statistical and Reporting Unit.

3. If it is found that the refund is less than the amount due, the county agent should be advised of the amount and requested to secure the additional sum.

4. The remittance should be scheduled for collection to the credit of the special deposits account (see section III, part A, and section VI, part B) if it is determined that the amount of the remittance is greater than the difference between the amount due the applicant and the amount paid him or that no refund should have been made by the applicant under the application.

5. After the amount of the refund due has been determined, this amount should be transferred to the appropriation account and the balance of the remittance, if any, refunded (see section VII, part B). The duplicate copy of the statement regarding the remittance (see SRC-1, section X, part B, and section VI, part A, paragraph 3 hereof) and the adjustment application and adjustment computation schedule, together with other material withdrawn, should be transmitted to the Statistical and Reporting Unit.

G. PROCEDURE TO BE FOLLOWED WHERE THE DIVISION OF PAYMENT BETWEEN THE APPLICANTS IS IN ERROR

1. When the division of payment under an application is not correct, i.e., one or more of the applicants received less than the amount due and others received in excess of the amount due although the total amount certified under the application to all of the applicants is correct, and an adjustment is to be made in the State Office, the material submitted in connection therewith should be examined and certified in accordance with parts, A, D, and F above if the error is in the application or in accordance with parts B, E, and F above if the error was caused by the State Office.

2. When a case in the class referred to in paragraph 1 above has been submitted to the State Office for settlement and it is determined that an increased payment under the application would result from the failure of one or more of the applicants, who received an amount in excess of that due to refund the amount of the overpayment, the case should be referred to the Director of the Southern Division for consideration.

SECTION IX. PROCEDURE TO BE FOLLOWED WHERE NAME OF PAYEE IS  
WRITTEN INCORRECTLY OR ERRONEOUSLY PLACED ON CHECK

A. TREASURY CHECK RETURNED BECAUSE OF ERROR IN APPLICATION

1. When a Treasury check is returned because the payee named therein is not entitled to the check and the payee was erroneously shown in the application (see SRC-1, section V, part A), the application and supporting forms which support the claim must be executed in the manner prescribed for the execution of any original forms with the exceptions that

(a) the serial numbers thereof must be the same as those assigned to the original forms followed by the word "Adjustment",

(b) the application is not required to be signed by persons not affected by the claim nor must the acreage shares of the disinterested persons be shown,

(c) the signature of the supervisor may be omitted if he has been discharged and there is submitted a statement to the effect that the claim is made on the basis of his corrected records.

2. The statement of explanation which accompanies the adjustment application must

(a) be prepared in duplicate

(b) be signed by every person who signs the adjustment application,

(c) recommend the cancelation of the incorrectly issued check and the issuance of a new check to the claimant, and

(d) set forth all of the facts which justify the consideration of the claim.

If the person whose name erroneously appears on the application and the check submits a statement, the statement should disclose the fact that he has no interest in the application or the proceeds of the check.

3. The Treasury check(s) returned in connection with the claim should be canceled (see section V).

4. At the time the copy of Standard Form No. 1044, Revised, is returned from the Disbursing Office (see section V, part A, paragraph 3(c)), Form ACP-28 should be completed in accordance with the procedure outlined in section IV, part B, paragraphs 2 and 3.

5. The records of the disposition of the checks should be endorsed on the reverse side of the original and copy of Treasury Form No. 1664. The original of Treasury Form No. 1664 should be filed (see section II, part C, paragraph 3) and the duplicate copy thereof stapled to the original computation schedule.

6. Forms ACP-13B (or 13C) and ACP-14 and Standard Form No. 1064 should be prepared in accordance with procedure outlined for regular applications with the exception that one additional copy should be prepared for the files of the Remittance Clerk (see section I, part D, paragraph 5). The adjustment application should not be scheduled with other applications.

Note: When an initial and a final check are returned, the adjustment payment to the proper applicant should be made as a full payment on Form ACP-13B.

7. The adjustment application, the original of the statement of explanation, one copy of Form ACP-28 (see section IV, part B), and the usual number of copies of Form ACP-13B (or 13C), Form ACP-14, and Standard Form No. 1064 should be transmitted to the Preaudit Office of the General Accounting Office.

8. The material not sent to the Preaudit Office of the General Accounting Office should be filed in accordance with existing procedure.

B. TREASURY CHECK RETURNED BECAUSE OF AN ERROR IN THE STATE OFFICE

1. When a check is returned because the State Office erroneously scheduled the payment (see SRC-1, section V, part B), a copy of the original application, certified to be a true and correct copy thereof by the county agent, and a statement, in duplicate, from the applicant and the county agent should accompany the claim.

2. The check(s) returned in connection with the claim should be canceled (see section V).

3. At the time the copy of Standard Form No. 1044, Revised, is returned from the Disbursing Office (see section V, part A, paragraph 3), the case should be handled in accordance with the procedure outlined in paragraphs 4, 5, 6, 7, and 8 of part A above.

C. REMITTANCE OTHER THAN TREASURY CHECK IS RECEIVED

1. When a remittance other than a Treasury check is received because the name of the payee was written incorrectly or erroneously placed on the check (see SRC-1, section X, part B), the material submitted in connection therewith should be examined in accordance with part A, paragraphs 1 and 2 above or part B, paragraph 1 above, whichever is applicable.

2. If the refund is determined to be due and the remittance is in the exact amount, or not in excess of the exact amount, of the incorrect payment under which the claim is made, the remittance should

be scheduled for collection to the credit of the regular appropriation account (see section III, part A and section VI, part A) and a new check issued to the proper applicant as follows:

(a) Complete Form ACP-28 (see section IV, part C) at the time the copy of Standard Form No. 1044, Revised, is returned from the Disbursing Office (see section VI, part A, paragraph 3)

(b) Prepare Form ACP-13B (or 13C), Form ACP-14, and Standard Form No. 1064 for the corrected payment in accordance with procedure outlined for regular applications with the exception that one additional copy should be prepared for the files of the Remittance Clerk (see section I, part D, paragraph 5). Adjustment applications should not be scheduled with regular applications.

Note: If the remittance covers an initial and a final payment, the corrected payment shall be treated as any other full payment.

(c) Transmit the copy of the application or the adjustment application, a copy of the statement of explanation with a certificate of the Officer in Charge to the effect that the original statement has been sent to the General Accounting Office with the schedule of collections having a particular serial number, and the usual number of copies of Form ACP-13B (or 13C), Form ACP-14 and Standard Form No. 1064 to the Preaudit Office of the General Accounting Office accompanied by a memorandum in which the information usually shown in Form ACP-28 is set forth.

(d) The material not sent to the Preaudit Office of the General Accounting Office should be routed to the appropriate files in accordance with existing procedure.

3. If the amount of the remittance is less than that due, the county agent should be notified and appropriate action taken to secure the additional sum.

4. When it is determined that the remittance is in excess of the amount of the incorrect payment, i.e., a portion of the amount of the remittance should be refunded to the incorrect payee, the remittance should be scheduled for collection to the credit of the special deposits account (see section VI, part B) and new vouchers prepared as follows:

(a) Prepare Standard Forms Nos. 1046, Revised, 1047 and 1048 and the related Standard Form No. 1064 (see section VII, part B) at the time the copy of Standard Form No. 1044, Revised, is returned from the Disbursing Office (see section VI, part B).

(b) Prepare Form ACP-13B (or 13C), Form ACP-14, and Standard Form No. 1064 in accordance with sub-paragraph (b) of paragraph 2 above.

(c) At the time the copies of Standard Forms Nos. 1046, Revised, and 1064 are returned from the Disbursing Office (see section VII, part B, paragraph 10), prepare Form ACP-28 and, together with Forms ACP-13B (or 13C), ACP-14, and Standard Form No. 1064 prepared in accordance with sub-paragraph (b) above, should be distributed as outlined in paragraph 2, sub-paragraphs (a), (c), and (d), above.

5. If it is determined that the refund should not have been made, the remittance should be scheduled for deposit to the credit of the special deposits account (see section VI, part B) and refunded to the applicant submitting the remittance (see section VII, part B).

SECTION X. PROCEDURE TO BE FOLLOWED WHERE TWO CHECKS REPRESENTING THE SAME PAYMENT ARE ISSUED

A. TREASURY CHECK RETURNED

1. When two or more Treasury checks representing the same payment are issued and the duplicate checks are returned (see SRC-1, part VI), the duplicate checks should be canceled (see section V hereof).

2. The statement to be inserted in Form ACP-28 under the words "Action Taken" (see section IV, part B) should set forth, for the purposes of the State Accountant, the fact that no other payments will be issued to replace the canceled check.

B. REMITTANCE OTHER THAN TREASURY CHECK RECEIVED

1. When two or more Treasury checks representing the same payment are issued and cashed by the payee (see SRC-1, section X, part B) the remittance refunding the duplicate payment should be deposited for collection to the credit of the regular appropriation account (see section VI, part A) if the amount thereof is the exact amount, or not in excess of the exact amount, of the duplicate check(s).

2. If the amount of the remittance is in excess of the amount of duplicate check(s), the remittance should be taken up in the special deposits account in accordance with the procedure outlined in section VII.

3. The statement to be inserted in Form ACP-28 under the words "Action Taken" (see section IV, part C) should set forth, for the purposes of the State Accountant, that the collection is not reimbursable.

SECTION XI. PROCEDURE TO BE FOLLOWED WHERE PAYEE REQUESTS DELIVERY OF A RETURNED TREASURY CHECK

A. CHECK HELD BY DISBURSING OFFICE

1. When the payee of a check could not be located at the time the check was forwarded to the county agent for delivery to him (see SRC-1, section IV, part A) or the payee refused to accept the check (see SRC-1, section VII, part A), thereby causing the check to be returned

to the Disbursing Office, and the payee later makes a request therefor, the claim should be

(a) a written request setting forth the serial number of the application under which the check was issued, the amount of the check, and a representation that the payee is entitled thereto, over the signature and present address of the payee, and

(b) a certificate from the county agent, or county committee for the county from which the application originated, or for the county in which the payee resides, to the effect that the person presenting the claim is entitled thereto and that his address is correctly stated.

2. If the check is held by the Disbursing Office and the State Office is satisfied that the claim is made in behalf of the proper party, the requirement of a statement from the payee may be waived. This provision is not applicable if the check is held by the General Accounting Office.

3. The computation schedule and related forms should be examined to determine that the proceeds of the check are due the payee.

4. The duplicate copy of Treasury Form No. 1664 should be withdrawn from the case file and the date, the words "Return to:" followed by the name and address of the payee, and a brief statement of the reasons for returning the check to the payee (see paragraph 1 above) inserted on the reverse side thereof over the signature and title of the Officer in Charge.

5. The record of the disposition of the check should be endorsed on the original Treasury Form No. 1664 and the form should be placed in the closed file (see section II, part C, paragraph 3).

Note: The record of the disposition may be made in a simultaneous operation on the typewriter at the time the entry required in paragraph 4 above is made.

6. The duplicate copy of Treasury Form No. 1664 should be forwarded to the Disbursing Office.

7. Form ACP-28 should be completed (see section IV, part B) and filed as follows:

(a) The Remittance Clerk should keep one copy (see section I, part D, paragraph 4).

(b) Forward one copy to the county agent to notify him that the Disbursing Office has been requested to mail the check to the payee.

(c) Transmit one copy to the Statistical and Reporting Unit together with the material withdrawn therefrom.

8. The request of the payee and the certificate of the county agent or county committee should be kept within the office of the Remittance Clerk, stapled to the copy of Form ACP-28 which is retained by the Remittance Clerk.

9. Any payments which may have been withheld pending the settlement of the case should be released in accordance with existing procedure.

B. CHECK HELD BY GENERAL ACCOUNTING OFFICE

1. When the payee of a check could not be located at the time the check was forwarded to the county agent for delivery to him (see SRC-1, section IV, part A) or he refused to accept the check (see SRC-1, section VII, part A), thereby causing the check to be returned to the Disbursing Office, and he makes a demand therefor after the check has been forwarded to the Check Accounting Division, General Accounting Office, Washington, D. C. (see section II, part C, paragraph 1 hereof) the procedure outlined in part A, paragraphs 1 and 3 above shall be followed.

2. Form AD-42 should be prepared in quadruplicate (original and three copies) as follows:

- (a) Do not insert the "Date".
- (b) Insert the name and address of the applicant and the State and county code number and application serial number after the words "The accompanying account of".
- (c) Insert the amount of the check after the "\$" sign.
- (d) Enter the amount of the check after the words "approved for".
- (e) Delete the word "chargeable" which follows the word "appropriation" and insert thereafter the symbol and title of the appropriation against which the check was drawn.
- (f) Insert a statement of the recommendations of the State Office, beginning with the words "According to the records of the \_\_\_\_\_ State Office, Southern Division, Agricultural Adjustment Administration", and including the serial number and the date of the check and the date the check in question was transmitted to the General Accounting Office in the remaining blank space.
- (g) The Officer in Charge should initial the original copy directly beneath the words "Director of Finance" and his full name, address, and title should appear on the remaining copies. He should also initial two of the copies.

3. The original and two copies of Form AD-42, the statement signed by the payee, and the certificate of the county agent should be forwarded to the Office of Budget and Finance, Department of Agriculture, Washington, D. C. The other material should be handled in accordance with the procedure outlined in paragraphs 4, 5, and 7, part A above, and should be followed with the exception that the duplicate copy of Treasury Form No. 1664 should accompany the case file to the Statistical and Reporting Unit and a copy of Form AD-42 should be filed alphabetically by payees' names.

4. One dated copy of Form AD-42 will be returned to the State Office and should be filed by the Remittance Clerk with the copy of Form ACP-28 in order that, in the event of an inquiry, the payee may be notified of the date his claim was forwarded to the General Accounting Office.

5. The State Office will be notified in due course of the disposition made by the General Accounting Office of the claim.

SECTION XII. PROCEDURE TO BE FOLLOWED WHERE PAYEE IS DECEASED OR INCOMPETENT

A. PAYEE DECEASED

1. When a check has been returned to the Disbursing Office because the payee is deceased (see SRC-1, section VIII), the check will be forwarded to the Claims Division, General Accounting Office, Washington, D. C., and one copy of Treasury Form No. M-66 will be forwarded to the State Office (see section II, part B, paragraph 1 hereof).

2. The Claimant(s) must make claim on Standard Form No. 1055, attaching thereto any required papers or documents. The county agent should be requested to secure the execution of Standard Form No. 1055 if it has not been received at the time Treasury Form No. M-66 is received.

3. The State Office should not examine Standard Form No. 1055 with a view toward determining that it has been properly executed and should not attempt to secure a corrected Standard Form No. 1055 even though it would appear at first glance to be incorrect for the development of the case is within the jurisdiction of the General Accounting Office. The computation schedule and related forms should be examined to determine that the deceased applicant was entitled to the payment.

4. Form AD-42 should be prepared immediately after the receipt of Standard Form No. 1055, but not before the receipt of Treasury Form No. M-66, in accordance with the procedure outlined in section XI, part B, paragraph 2, with the following exceptions:

(a) Where the returned check is an initial payment and no final payment check has been issued, enter the amount of the returned check plus the amount of the final payment after the "\$" sign and the words "Approved for".

The word "chargeable" shall not be deleted and insert thereafter the amount of the final payment and the symbol and title of the appropriation. Enter beneath the words "Appropriation Chargeable:" the words "Appropriation charged:" followed by the amount of the initial payment and the symbol and title of the appropriation.

(b) Schedule the final payment due the deceased applicant (see (a) above) on Form ACP-13C and Form ACP-14 prepared in quintuplicate in accordance with existing procedure (Standard Form No. 1064 will not be prepared). Forward one copy of each to the State Accountant and the Statistical and Reporting Unit and keep one copy of each in the files of the Remittance Clerk. The original and one copy of each shall accompany Form AD-42 to the Office of Budget and Finance.

5. The original and two copies of Form AD-42, Standard Form No. 1055 and related papers, and Form ACP-13C and Form ACP-14 (see subparagraph (d), paragraph 4 above) should be forwarded to the Office of Budget and Finance, Department of Agriculture, Washington, D.C.

6. One copy of Form AD-42 should be filed alphabetically by payees' names.

7. One dated copy of Form AD-42 will be returned to the State Office and should be stapled to the copy of Form ACP-28 to be kept by the Remittance Clerk (see paragraph 8 below) in order that, in the event of an inquiry, the payee may be notified of the date his claim was forwarded to the General Accounting Office.

8. At the time notice of the settlement of the case is received, Form ACP-28 should be completed and

(a) one copy forwarded to the county agent as his notice of the settlement of the case,

(b) one copy transmitted to the Statistical and Reporting Unit together with other material withdrawn from that Unit, and

(c) one copy, to which the dated copy of Form AD-42 and the notice of settlement are stapled, kept by the Remittance Clerk (see section I, part D, paragraph 4).

9. The record of the settlement made of the case should be endorsed on the reverse side of Treasury Form No. M-66 (see section II, part C, paragraph 5).

#### B. PAYEE LEGALLY ADJUDGED OR ALLEGEDLY INCOMPETENT

1. When a check has been returned to the Disbursing Office because the payee is allegedly incompetent or is legally adjusted incom-

petent (see SRC-1, section VIII), the check will be held by the Disbursing Office, unless notice to the contrary is given, for ninety days after the first day of the month following the month in which the check was issued (see section II, part C, paragraph 1 hereof) and the original and duplicate copy of Treasury Form No. 1664 will be forwarded to the State Office (see section II, part B, paragraphs 1 and 2).

2. If the check was returned because of the alleged incompetence of the payee and he is later found to be competent by a court having jurisdiction over such matters and the check is held by the Disbursing Office, the check should be released as follows:

(a) The evidence submitted in connection therewith should be filed by the Remittance Clerk together with one copy of Form ACP-28 which has been properly completed.

(b) Forward the duplicate copy of Treasury Form No. 1664 to the Disbursing Office after inserting the date, the words "Return to" followed by the name and address of the county agent, and a brief statement of the reasons for returning the check, over the signature of the Officer in Charge.

(c) The original of Treasury Form No. 1664 (upon which the record of disposition has been endorsed) should be filed (see section II, part C, paragraph 3).

(d) Forward one copy of the completed Form ACP-28 to the county agent.

(e) Return the material withdrawn from the Statistical and Reporting Unit with one copy of the completed Form ACP-28.

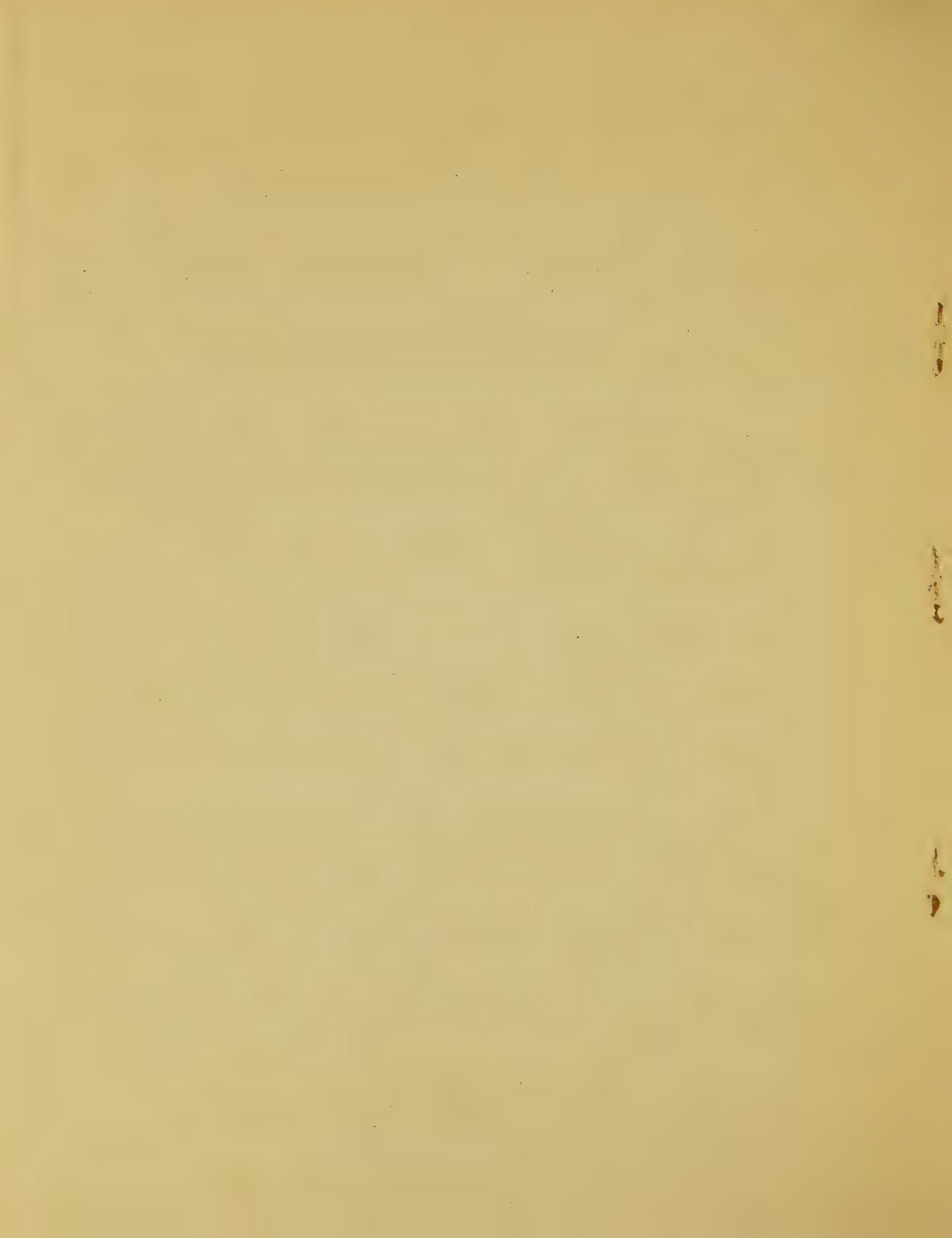
(f) Release any payments which may have been withheld pending the settlement of the case in accordance with existing procedure.

3. If the check was returned by reason of the alleged incompetence of the payee and he is later found to be competent by a court having jurisdiction over such matters and the check has been forwarded to the General Accounting Office, Washington, D. C., the evidence presented in connection therewith should be transmitted to the Claims Division, General Accounting Office, Washington, D. C., in accordance with the procedure outlined in section XI, part B.

4. If the payee is found to be incompetent by proper judicial proceedings and the committee or guardian make claim for the proceeds of the check on Standard Form No. 1055, the procedure outlined in part A above shall be followed with the following exceptions:

(a) If the check is still held by the Disbursing Office, a memorandum should be typed on the reverse side of the duplicate copy of Treasury Form No. 1664 requesting that the check be forwarded to the General Accounting Office and giving the reasons therefor.

(b) The original of Treasury Form No. 1664 shall be handled in accordance with section II, part C, paragraph 3.



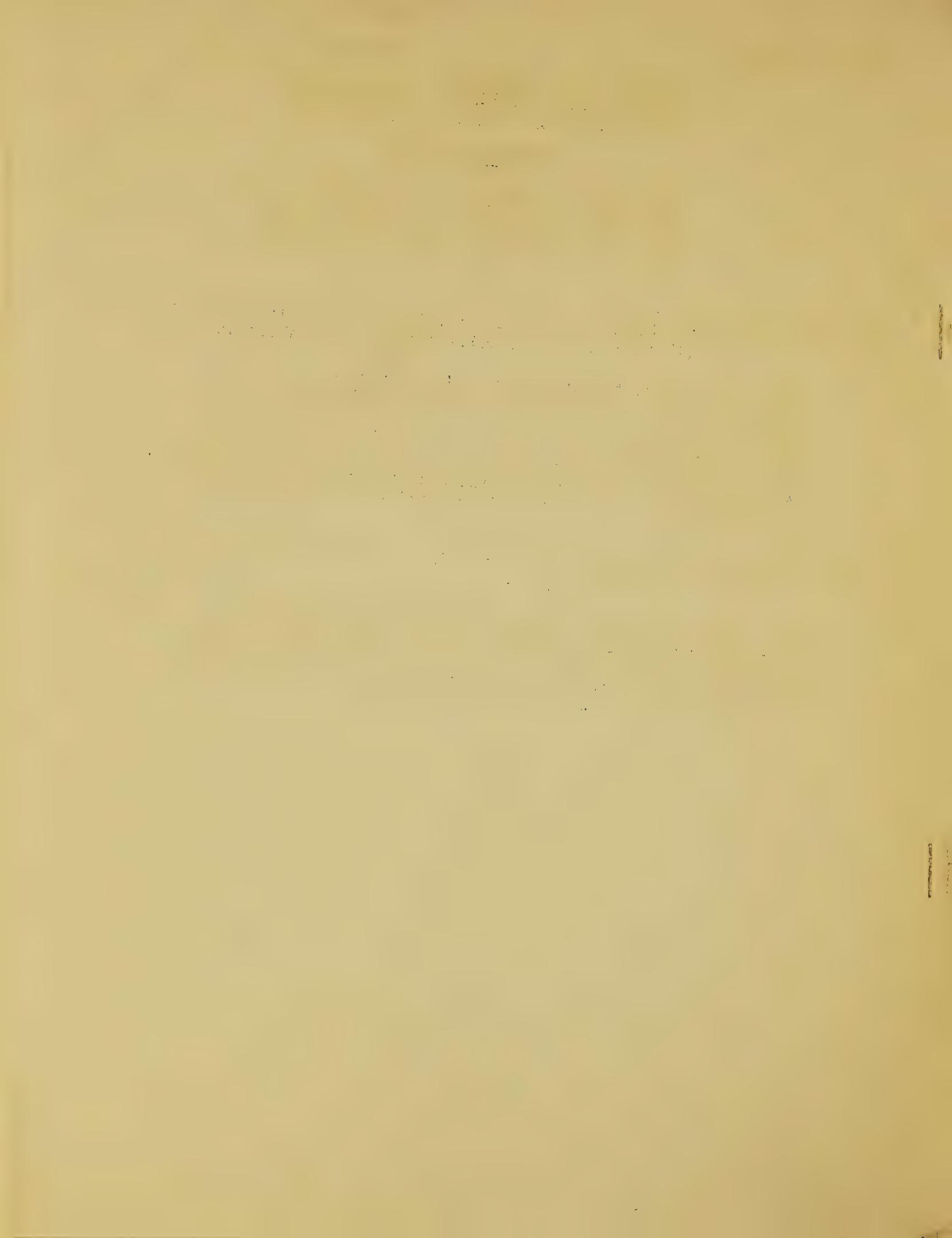
UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATIONSOUTHERN DIVISIONSTATE OFFICE PROCEDURE FOR THE DISPOSITION OF  
ADJUSTMENT APPLICATIONS, UNDELIVERED CHECKS,  
LOST CHECKS, AND REFUNDS OF GRANT PAYMENTS  
UNDER THE AGRICULTURAL CONSERVATION PROGRAM

I. Paragraph 2, part B, section XI, is amended by the deletion of sub-paragraph (f) thereof and the substitution of the following:

(f) Insert a statement of the recommendations of the State Office, beginning with the words "According to the records of \_\_\_\_\_ State Office, Southern Division, Agricultural Adjustment Administration", and including the serial number and the date of the check, the symbol number and address of the Disbursing Office, and the date the check in question was transmitted to the General Accounting Office in the remaining blank space.

II. Paragraph 4, part A, section XII, is amended by the addition of the following new sub-paragraph:

(c) After the words, "the accompanying account of" enter the name of the claimant, followed by the relationship to and the name of the decedent (such as, administrator, executor, widow), and the address of the claimant. For example, Mary Doe, widow of John Doe, deceased, Waycross, Ga.



UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATIONSOUTHERN DIVISION

STATE OFFICE PROCEDURE FOR THE DISPOSITION OF  
ADJUSTMENT APPLICATIONS, UNDELIVERED CHECKS,  
LOST CHECKS, AND REFUNDS OF GRANT PAYMENTS  
UNDER THE AGRICULTURAL CONSERVATION PROGRAM



I. Part F, section I of SRC-2 is amended by the addition of the following:

2. In certain instances involving forged checks the Treasurer of the United States will transmit to the State Office, through the Regional Disbursing Office, a form letter requesting information as to whether any reason exists why the payee should not receive a check in the amount originally certified.

3. Upon the receipt of the letter referred to in paragraph 2 above, the Remittance Clerk shall determine "whether any overpayment exists in the account of the above named payee or whether there is any other reason why settlement should not be made" by

(a) checking the Listing of Indebtedness since the payee may have been added to the list subsequent to the approval of his voucher,

(b) examining correspondence and case files since notice of an overpayment may have been received,

(c) examining the file copy of the computation schedule and related papers to verify the correctness of the previous certification of the payment.

4. If no reason exists why settlement should not be made to the payee in the amount originally certified, an undated letter should be prepared in quadruplicate (original and three copies) on stationery of the Office of Budget and Finance, Department of Agriculture, for the signature of the Director of Finance, addressed to the Treasurer of the United States,

Accounting Division, Washington, D. C. The "reply reference" in the form letter from the Treasurer of the United States should always be entered. The Officer in Charge should initial the original and first copy beneath the words "Director of Finance" and his full name and address should be typed on the first copy. The original and first two copies of the letter should be forwarded to the Office of Budget and Finance, Department of Agriculture, Washington, D.C.

Note: The letter referred to in paragraph 4 above should be in the following general form:

UNITED STATES DEPARTMENT OF AGRICULTURE  
OFFICE OF BUDGET AND FINANCE  
WASHINGTON, D. C.

Treasurer of the United States,  
Accounting Division,  
Washington, D. C.

Sir:

Re:

In reply to your letter of , wherein you advise that payment of check numbered , dated , in the amount of \$ , drawn by G. F. Allen, symbol , payee , was declined on account of an alleged forged endorsement of the payee's name, you are advised as follows:

An examination of the records relative to the agricultural conservation application, , executed by this payee, discloses the fact that no overpayment exists in the account of this payee and there appears no reason why settlement should not be made with in the amount of \$ , provided that such person has not received the proceeds of the original check.

Respectfully,

Director of Finance.

5. If an overpayment has been made to the payee, the procedure outlined in paragraph 4 above is applicable with the following exceptions:

(a) The letter to the Treasurer of the United States should state that an overpayment has been made to the payee, that an administrative report is being transmitted to the Claims

Division, General Accounting Office, and request that the check be forwarded to the Claims Division, General Accounting Office.

(b) Form AD-42 should be prepared in quadruplicate (original and three copies) by

(1) leaving the date blank,

(2) entering after the words "The accompanying account of" the name and address of the applicant followed by the State and county code and application serial numbers,

(3) entering after the "\$" sign the amount of the payment as originally certified,

(4) entering after the words "Differences explained below" the amount by which the payment originally certified exceeds the correct payment,

(5) entering after the words "Approved for" the correct payment (item (3) above minus item (4) above),

(6) deleting the word "chargeable" and entering thereafter the symbol and title of the appropriation from which the payment was made followed by the amount of the payment originally certified,

(7) entering in the remaining blank space a detailed explanation of the adjustment in which a reference is made to the fact that the Treasurer of the United States is being requested to forward "check numbered \_\_\_\_\_" to the Claims Division, General Accounting Office, and

(8) entering the full name and address of the Officer in Charge upon the copies and the Officer in Charge initialing the original and first copy beneath the words "Director of Finance".

(c) The original and first <sup>copy</sup> <sub>two</sub> of the letter to the Treasurer of the United States and the original

and two copies of Form AD-42 to which there have been attached all papers which support the reduced payment (see section VIII, parts D and E) should be forwarded to the Office of Budget and Finance, Department of Agriculture, Washington, D.C.

Note: The duplicate copies of the papers referred to in part (c), paragraph 5 above should be filed as outlined in section VIII, parts D and E.

6. If the name of the payee has been added to the Listing of Indebtedness subsequent to the approval of his voucher, the procedure outlined in paragraph 4 above is applicable with the following exceptions:

(a) The letter to the Treasurer of the United States should state that the payee is indebted to the Farm Credit Administration, the Commodity Credit Corporation, or the Agricultural Adjustment Administration, as the case may be, that an administrative report is being transmitted to the Claims Division, General Accounting Office, and request that the check be forwarded to the Claims Division, General Accounting Office.

(b) Forms AD-42 should be prepared in quintuplicate (original and four copies) as outlined in paragraph 5, sub-paragraph (b) above except that

(1) no entries should be made after the words "Differences explained below" or the words "Approved for", and

(2) the statement of explanation should set forth the fact that "According to the records of the \_\_\_\_\_ State Office, Agricultural Adjustment Administration, the applicant above named is entitled to the proceeds of check number \_\_\_\_\_. The Treasurer of the United States has been requested to forward this check to the Claims Division, General Accounting Office by reason of the apparent indebtedness of the applicant to the \_\_\_\_\_".

(c) The original and first two copies of the letter to the Treasurer of the United States, and the original

and three copies of Form AD-42 should be forwarded to the Comptroller who will take the necessary action.

7. A copy of the letter to the Treasurer of the United States should be kept by the Remittance Clerk in a separate file in chronological order.

8. A copy of Form AD-42 prepared as outlined in paragraphs 5 and 6 above should be kept in the case file and the dated copy of Form AD-42 which is returned should be filed alphabetically awaiting the receipt of the administrative copy of the certificate of settlement, after which they should be placed in the case file. In cases covered by paragraph 5 above, a copy of the certificate of settlement should be forwarded to the State Accountant.



SRC-2 Amendment No. 3

Issued May 7, 1937

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UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION

SOUTHERN DIVISION



STATE OFFICE PROCEDURE FOR THE DISPOSITION OF  
ADJUSTMENT APPLICATIONS, UNDELIVERED CHECKS,  
LOST CHECKS, AND REFUNDS OF GRANT PAYMENTS  
UNDER THE AGRICULTURAL CONSERVATION PROGRAM

I. Paragraph 1, part A, section V of SRC-2 is amended by the deletion of sub-paragraph (k) thereof and the substitution of the following:

(k) Insert the words "Date Issued" in the first column in lieu of the words "Date Received" and enter in that column the date of the check which is being canceled. Insert the words "Check No." in the second column in lieu of the printed title "Receipt Number" and enter in that column the serial number of the check to be canceled.



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JUN 7 1937UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION

## SOUTHERN DIVISION

STATE OFFICE PROCEDURE FOR THE DISPOSITION OF  
ADJUSTMENT APPLICATIONS, UNDELIVERED CHECKS,  
LOST CHECKS, AND REFUNDS OF GRANT PAYMENTS  
UNDER THE AGRICULTURAL CONSERVATION PROGRAM

I. Paragraph 2, part B, section XI of SRC-2 is amended by the deletion of sub-paragraph (b) thereof and the substitution of the following:

(b) Delete the word "accompanying" from the words "The accompanying account of" and insert thereafter the name and address of the applicant and the State and county code number and application serial number. Delete the words "and is transmitted to you for settlement" from the words "has received administrative examination in this department and is transmitted to you for settlement".

